



STATE OF ARKANSAS
TOBACCO CONTROL BOARD

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REQUIREMENTS TO OBTAIN A WHOLESALE TOBACCO PERMIT FOR THE STATE OF ARKANSAS

Act 1337 of 1997 as amended, Ark Code Ann. 26-57-201 (The Arkansas Tobacco Products Tax Act of 1997) and the Rules and Regulations of the Arkansas Tobacco Control Board requires applicants for Wholesale Tobacco Permits to take the following steps:

1. Make application with the Tobacco Control Board (See Attached). Three (3) letters of character, if business is incorporated or a partnership 2-letters of character are required, and three (3) letters of credit reference. (Requirements found on Wholesale Tobacco Permit Application.)
2. Be on line with tobacco manufacturers. (Send letter(s) from manufacturer(s) your company plans on doing business with when submitting application.)
3. Acquire an approved warehouse to store tobacco products for processing. Applicant must attach copies of the lease, rental or ownership of all offices and/or warehouses.
4. Prepare and sign an Affidavit by applicant for Wholesale Tobacco Products Permit. (See Attached). Applicant must comply with all requirements stated in the Affidavit including furnishing a business financial statement prepared by a Certified Public Accountant.
5. Register with Arkansas Secretary of State Office. (Corporations doing business in Arkansas)
6. The completed application package is to be sent to the Tobacco Control Board for review. After the reviewing process is finalized and upon tentative approval, as to completeness, the applicant shall advertise its intentions to seek a permit in a newspaper of statewide circulation. The notice shall be placed on two (2) occasions, seven (7) days apart. The date of the first publication shall be at least thirty (30) days prior to the meeting at which the Board shall consider the application. The applicant shall provide copies of said notices, along with proof of publication, to the Director fifteen (15) days prior to the scheduled meeting. A suggested sample of an advertisement is attached.

Arkansas Code 26-57-215 "License and Registration-Fees...

Every wholesaler of cigarettes who operates a place of business shall secure a Wholesale Cigarette Permit, and every wholesaler of any other tobacco products except cigarettes who operates a place of business shall secure a Wholesale Tobacco Permit...

Arkansas Code 26-57-221 "Permits & Licenses-Not transferable...

No license or permit is transferable and the location of any place of business for which any license is issued may not be changed without the permission of the Director of the Tobacco Control Board.